

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI
OXFORD DIVISION**

BARLAN HOLDINGS, LLC

PETITIONER

v.

No. 3:22-mc-00002-MPM-DAS

UNITED STATES OF AMERICA

RESPONDENT

ORDER

Before the Court is petitioner Barlan Holdings, LLC's ("Barlan Holdings") Motion to Quash IRS Summonses [1] and the Internal Revenue Service's ("IRS") Motion to Dismiss [33]. Barlan Holdings petitions the Court to quash third-party summonses the IRS issued on March 29, 2022, in connection with an audit of the petitioner's federal tax return for 2018. The third parties summoned include Andrew Adams; Stephen Miles; Barlan Properties, LLC; Premier Clay Investors, LLC; Grantham Poole, PLLC; Jason Cordon; Michael Denny; Legacy Land Holdings, LLC; and TC Investors, LLC. This Court only has jurisdiction over petitions concerning persons who reside or are found within its judicial district. Therefore, the Court's review is limited to the third-party summonses issued to Andrew Adams, Stephen Miles, Barlan Properties, LLC, and Premier Clay Investors, LLC.

Barlan Holdings filed its petition to quash not only in this Court but also "in each jurisdiction where [the other] summoned parties reside," including U.S. District Courts in the Southern District of Mississippi (3:22-mc-00203), Northern District of Georgia (1:22-cv-1487), and Eastern District of Missouri (4:22-mc-00030). Respondent moves to dismiss the Petition to Quash in the case before this court and filed parallel motions to dismiss in the related cases in other districts. All three districts granted the respondent's motion and dismissed the action filed by Barlan Holdings.

Exercising jurisdiction only as to third-party Jason Cordon, the Northern District of Georgia granted the respondent's motion to dismiss. [41-1]. Exercising jurisdiction only as to third parties Legacy Land Holdings, LLC and TC Investors, LLC, the Eastern District of Missouri reached the same conclusion and granted the respondent's motion to dismiss. [46-1]. Exercising jurisdiction only as to third parties Grantham Poole, PLLC and Michael Denny, the Southern District of Mississippi also granted the respondent's motion to dismiss. [45-1].

The Court has reviewed the rulings of its sister jurisdictions and finds them both analytically sound and legally correct. Since the matter has been thoroughly analyzed, this Court finds further discussion unnecessary and, therefore, adopts the same fundamental analysis and conclusion of these districts.

ACCORDINGLY, IT IS ORDERED that Respondent United States of America's Motion to Dismiss [33] is **GRANTED**, and Petitioner Barlan Holdings LLC's Petition to Quash IRS Summonses [1] is **DISMISSED**.

SO ORDERED this the 29th day of July, 2024.

/s/ Michael P. Mills
UNITED STATES DISTRICT JUDGE
NORTHERN DISTRICT OF MISSISSIPPI